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**From:**

**Sent:** 7/16/2008

**To:**

**Cc:**

**Subject:** Fla. Dept. of Corrections

This is what I've learned so far regarding 6103(n) contracts. I don't know that IRS has to be the sole beneficiary of the arrangement, but the contract needs to accomplish a tax administration purpose. Generally, disclosures of tax information in a contract situation are limited to whatever is necessary to accomplish the terms of the contract. While the proposal would undoubtedly help the IRS, we'd need to tie in the Fla. Dept. of Corrections' use of the information to a legitimate tax administration purpose if they plan to somehow use the information. The only thing I can see Florida doing with the information is using it for potential non-tax prosecutions, possibly for fraud, since they don't have an income tax. Plus, I think we'd be limited to individuals incarcerated in Florida, which would limit the amount of potential leads. I guess we need to see what the Department of Corrections is proposing, then go from there? If they simply want to help put an end to refund schemes within their prison system by assisting the IRS, we might be able to do something in terms of a contract.

I also did a little checking on the Intergovernmental Personnel Act. Among other things, it allows a non-federal employee to be detailed to a federal agency, while continuing to be paid by his or her employer of record. I've cut and pasted some information from OPM that might be useful in this regard. <http://www.opm.gov/PROGRAMS/IPA/assignF.asp> Depending on what the IGPA allows, this might be a viable option, assuming that the Department of Corrections just wants to help us identify and address fraudulent refund schemes.